



## Georgia Department of Revenue

### DeKalb County Local Ad Valorem Tax Facts

**Caution:** By viewing the web pages at the Georgia Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page. Information on this page was current as of 01/14/08.

#### LOCAL TAX OFFICIALS

##### Tax Commissioner

Claudia G. Lawson  
4380 Memorial Drive, Suite 100  
Decatur, Ga. 30032  
(404)298-4000  
Fax: (404)298-3040  
Email: [proptax@co.dekalb.ga.us](mailto:proptax@co.dekalb.ga.us)  
Website: <https://dklbweb.dekalbga.org/taxcommissioner/index.asp>  
Property Records: <https://dklbweb.dekalbga.org/taxcommissioner/search.asp>

##### Chairman of the Board of Tax Assessors

Robert A. Burroughs  
120 West Trinity Place, Room 208  
Decatur, Ga. 30030  
(404)371-0841  
Fax: (404)371-2791  
Website: <https://dklbweb.dekalbga.org/TaxAssessor/>

##### Chief Appraiser

Thomas J. Stump  
120 West Trinity Place, Room 208  
Decatur, Ga. 30030  
(404)371-0841  
Fax: (404)371-2791  
Website: <https://dklbweb.dekalbga.org/TaxAssessor/>

##### Chairman of the Board of Commissioners

Kathie Gannon  
1300 Commerce Drive  
Decatur, Ga. 30030-3221  
(404)371-7004  
Website: <http://www.co.dekalb.ga.us/commission.ht>

**PROPERTY TAX RETURNS** Property tax returns must be filed with the DeKalb County Board of Tax Assessors between January 1 and March 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year. Failure to file a new return when there have been improvements made to the property will subject the taxpayer to a 10% penalty on the value of the property not returned plus interest and possibly penalties from the date the tax would have been due.

Click the links below for more information on property tax assessments and filing tax returns:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/geninf.aspx>  
<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.aspx>

**HOMESTEAD EXEMPTIONS** Homestead exemptions may be claimed against the taxable value of your home as long as you own and occupy the home as your primary domicile on January 1 of the year in which the exemption is being claimed. The home must be your legal residence for all purposes whatsoever including the registration of your vehicle and filing of your Georgia state income taxes.

Application for the basic homestead exemption may be submitted in person, by mail or online at [www.co.dekalb.ga.us/taxcommissioner](http://www.co.dekalb.ga.us/taxcommissioner). Homestead exemption applications are accepted year-round. Current year exemptions must be applied for January 2 through March 1. Applications received after March 1 will be processed for the following year.

This section describes special local homestead exemptions that apply only in this county. Statewide homestead exemptions are also available and may provide more tax relief depending upon the taxpayer's circumstances.

The following local homestead exemptions are offered in this county:

#### HOMESTEAD EXEMPTION & QUALIFICATION SUMMARY

Exemption Code and Type	County General	County Bond	School General	State	Age	GA Net Income	Gross Income	Fed. Adj. Gross	Ga. Law
H1 - Basic Homestead	10,000	0	12,500	2,000	n/a	n/a	n/a	n/a	HR789, 1983

Exemption									
H3* - Senior - 62	10,000	0	All	2,000	62	10,000	n/a	n/a	HR793
H3* - Disabled	10,000	0	All	2,000	n/a	10,000	n/a	n/a	HR793
H4* - Senior - 65	14,000	14,000	All	All	65	10,000	n/a	n/a	HB1649, 1721
H5 - Disabled Vet	50,000	50,000	52,500	50,000	n/a	n/a	n/a	n/a	SB667, SB668, 1992
H6* - Senior - 65	14,000	14,000	16,500	All	65	15,000	n/a	n/a	HB1649, 1995 HB1721, 1988
H6* - Disability DeKalb	14,000	14,000	16,500	2,000	n/a	15,000	n/a	n/a	
H7** - Partial School	10,000	0	22,500	2,000	62	n/a	n/a	16,000	HR793, 1982
H7** - Disability Partial School	10,000	0	22,500	2,000	n/a	n/a	n/a	16,000	HR793, 1982
H8** - Senior - 65	14,000	14,000	22,500	All	65	n/a	n/a	16,000	HR793, 1982
H9 - Senior - 70***	10,000	0	All	All	70	n/a	n/a	77,340	HB2151, 1992
H10 - Disabled Vet School	50,000	50,000	ALL	All	65	n/a	n/a	10,000	

*\*Social Security benefits and most retirement income up to \$55,742 are not included when calculating income. \*\* Social Security benefits, railroad retirement and disability benefits are excluded when calculating income. \*\*\*Federal Adjusted Gross PLUS municipal bonds.*

**Property Assessment Freeze** – Persons who qualify for homestead exemption may also qualify for the property assessment freeze. This means that the value for the county operations portion of the tax bill will be frozen at the base year value in which the freeze application is made. The freeze will not affect city, school or state taxes. The freeze will expire in 2012. (HB595, 2006)

[http://www.legis.ga.gov/legis/2005\\_06/search/hb595.htm](http://www.legis.ga.gov/legis/2005_06/search/hb595.htm)

#### New State-wide Exemptions

**Exemption for un-remarried spouse of Peace Officers and Firefighters killed in the line of duty** – Provides for a total tax exemption for the un-remarried surviving spouse of a peace officer or firefighter who was killed in the line of duty from all ad valorem property taxes. This will not affect any special assessments assigned to the property (sanitation, stormwater or streetlights, etc.) This exemption must be applied for in person.

**Senior (age 65) state ad valorem exemption** – Seniors who are eligible for homestead exemption and are age 65 can be exempted from state ad valorem taxes on their property.

#### Other Local Exemptions

City of Atlanta - exemptions are granted along with County exemption

Exemption Code and Type	City General/ Library/Parks	City Bond	City School	City Sch Bond	Age	GA Net Income	Gross Income
A1 - Basic	20,000	0	20,000	0	n/a	n/a	n/a
A2 - Senior	20,000	0	20,000	0	65	n/a	n/a
A3 - Basic + School Bonds	20,000	0	20,000	10,000	62	n/a	<10,000
A4 - Disability + School Bonds	25,000	0	20,000	10,000	n/a	<40,000	n/a
A4F* - Age + School Bonds	40,000	0	20,000	10,000	65	<40,000	n/a
A5 - Disabled Veterans	50,000	50,000	50,000	50,000	n/a	n/a	n/a
A6 - Disability + Special School	25,000	0	45,000	35,000	n/a	<25,000	n/a
A6F* - Age + Special School	40,000	0	45,000	35,000	65	<25,000	n/a

\* This exemption freezes your City of Atlanta taxable assessment for the following levies: City Operations, City Bonds, and City Parks and City Libraries.

City of Avondale - local exemptions are not awarded

City of Chamblee - The basic homestead exemption is granted along with County exemption. Elderly exemptions are applied for with the City of Chamblee.

- Basic homestead exemption of \$30,000
- Elderly persons 65 and older and disabled persons that are 100% disabled can receive a 100% exemption from ad valorem taxes

City of Clarkston – Seniors age 65 may apply for additional 20,000 exemption from the assessed value of their property when they qualify for homestead exemption.

City of Decatur - exemptions are applied for with the City of Decatur

- Basic homestead exemption of \$20,000
- Elderly persons 65 and older can receive an additional \$1,000 on regular homestead
- Seniors age 62 and older with an income less than \$25,000 can receive an exemption of \$10,000 for city operations and \$50,000 for school purposes
- Seniors age 62 and older with an income less than \$10,000 can receive an exemption of \$10,000 for school operations
- Seniors age 70 and older can receive an exemption of \$40,000 for school operations
- Seniors age 80 and older with an income less than \$40,000 can receive an exemption of 100% of assessed value for school purposes
- Disabled persons that are 100% disabled per the Department of Veterans Administration can receive an exemption of \$50,000

All exemptions are subject to income requirements as well as age requirements.

\*The city commissioner/school board may set the exemption from \$10,000 to \$50,000

City of Doraville - exemptions are awarded along with the county exemptions

- Basic homestead exemption of \$50,000
- Elderly persons age 70 and older can receive 100% city tax exemption

City of Lithonia – city exemptions are awarded with the county exemptions

- Basic homestead exemption of \$2,000
- Elderly persons 65 and older and disabled persons with net income less than \$4,000 can receive an additional exemption of \$2,000

City of Pine Lake - exemption is granted along with County exemption

- Basic homestead exemption of \$4,000

City of Stone Mountain - local exemptions are applied for with the City of Stone Mountain

- Elderly persons age 62 or older with an income of less than \$10,000 can receive an exemption of \$20,000 for city operations

Click the link below for more information on homestead exemptions:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt/homestead.aspx>

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**FREEPORT EXEMPTIONS** DeKalb County voters have elected to exempt the following types of commercial and industrial inventory:

- Class 1 - Raw materials and goods in process of manufacture - 100% exemption
- Class 2 - Finished goods produced in Georgia within the last 12 months - 100% exemption
- Class 3 - Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state - 100% exemption

The City of Atlanta in DeKalb County has elected to exempt 20% of all qualified inventory.

The deadline for filing an application for freeport exemption with the Board of Tax Assessors is March 1 to receive the full exemption.

For more information on freeport exemptions click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt.aspx>

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**AD VALOREM TAX PAYMENTS** Ad valorem taxes are collected by the Tax Commissioner. Taxes are due in two equal installments. The installment due dates are August 15 and November 15. Payments received or postmarked after the installment deadlines incur a 5% late payment penalty. Interest at the rate of 1% per month plus fi.fa. and applicable levy fees are charged after December 31. For more information on tax payment deadlines click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.asp>

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**VALUATION APPEALS** If the assessors disagree with the taxpayer's returned value, they will change the value and a change of assessment notice will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 30 days from the date of the change of assessment notice. For more information on the procedure to file an appeal click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/appeals.aspx>

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**AD VALOREM TAX REFUNDS** If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the county governing authority within three years after the date of payment. For more information on the procedure to file a claim for refund click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/refunds.aspx>

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**MOTOR VEHICLE REGISTRATION** DeKalb County is on the 12-month staggered registration system. Tag and title office locations may be found at:

**Main Office**

4380 Memorial Drive, Suite 100  
Decatur, Ga. 30032  
(Inside I-285 at Northern Ave. across  
Memorial Dr. from the DeKalb Jail)

**North Office**

1358 Dresden Drive, NE  
Atlanta, Ga. 30319  
(2 blocks East of the Brookhaven MARTA Station)

**South Office**

2389 Wesley Chapel Road, Suite 101A  
Decatur, Ga. 30035

Vehicle owners must renew their registration and pay the ad valorem tax every year with the Tax Commissioner during the 30 day period which ends on their birthday. If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to

period which ends on their birthday to pay the ad valorem tax. For more information on motor vehicle ad valorem taxation click the link below:

<http://www.etax.dor.ga.gov/ptd/cds/mvman/index.aspx>

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#### **MOBILE HOME TAXATION**

**Mobile Home Location Permits** Taxpayers locating a mobile home in DeKalb County must apply to the Tax Commissioner for a location permit within 30 days of permanent placement of the home in the county and then annually thereafter between January 1 and May 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their presence to avoid being cited for failure to apply for the location permit.

**Mobile Home Returns** Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Tax Commissioner on or before May 1 of each year at the same time they apply for the location permit. For more information on mobile homes click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/mobile.aspx>

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**INTANGIBLE RECORDING** Every holder of a long-term note secured by real estate must have the security instrument recorded in the county where the real estate is located within 90 days. In DeKalb County the Clerk of the Superior Court is responsible for collecting intangible recording tax. The Clerk's office can be contacted at:

DeKalb County Clerk of Superior Court

Linda Carter

556 N. McDonough St.

207 DeKalb Courthouse

Decatur, Ga. 30030-3221

Attn: Real Estate Division

(404)371-2836

Website: <https://dklbweb.dekalbga.org/courts/clerk/index.htm>

The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note. For more information on the intangible recording tax click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/intrec.aspx>

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#### **OTHER INFORMATION**

**Independent School Systems** The City of Decatur has an independent school system from DeKalb County schools.

**City Tax** The DeKalb County Tax Commissioner is responsible for collecting city ad valorem taxes on real and personal property in the Cities of Atlanta, Avondale, Chamblee, Clarkston, Doraville, Lithonia, Pine Lake and Stone Mountain. The City of Decatur and City of Dunwoody collect their own city taxes:

City of Decatur

P.O. Box 220

Decatur, Ga. 30031

City of Dunwoody

P.O. Box 888074

Dunwoody, Ga. 30356

#### **Other County Links**

Official Website of DeKalb County - <http://www.co.dekalb.ga.us/>

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This webpage is a service provided by the Georgia Department of Revenue, Local Government Services Division. Comments or questions about this page should be directed to: <mailto:Local.Government.Services@dor.ga.gov>

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[www.etax.dor.ga.gov](http://www.etax.dor.ga.gov)

[www.etax.dor.ga.gov/ptd/county/index.aspx](http://www.etax.dor.ga.gov/ptd/county/index.aspx)

[www.etax.dor.ga.gov/ptd/County/LGS\\_Local\\_Property\\_Tax\\_Facts\\_for\\_the\\_County\\_of\\_Dekalb.pdf](http://www.etax.dor.ga.gov/ptd/County/LGS_Local_Property_Tax_Facts_for_the_County_of_Dekalb.pdf)

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